IN THE

Supreme Court of the United States

OCTOBER TERM, 1946.

No. .....

ROY BARTELS, ED BARTELS, CARL BARTELS AND JUSTIN CONLON, d/b/a CRYSTAL BALLROOM, PETITIONERS

v.

E. H. BIRMINGHAM, INDIVIDUALLY AND AS COLLECTOR OF INTERNAL REVENUE FOR THE STATE OF IOWA, RESPONDENT

AND

GRIFF WILLIAMS, BILL CARLSEN, TINY HILL, BOYD RAEBURN, BUDDY FISHER AND PAUL MOORHEAD, INTERVENERS, RESPONDENTS.

No. .....

LARRY V. GEER AND MARGARET GEER, d/b/a LARRY GEER BALLROOMS, PETITIONERS

v.

E. H. BIRMINGHAM, INDIVIDUALLY AND AS COLLECTOR OF INTERNAL REVENUE FOR THE STATE OF IOWA, RESPONDENT

BRIEF OF INTERVENERS IN OPPOSITION TO PETITION FOR WRITS OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE EIGHTH CIRCUIT AND BRIEF IN SUPPORT THEREOF.

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Press of Ransdell Inc., Washington, D. C.

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BRIEF OF INTERVENERS IN OPPOSITION TO PETITION FOR WRITS OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE EIGHTH CIRCUIT AND BRIEF IN SUPPORT THEREOF.

Preliminary Statement

This brief in opposition to Petition for Writs of Certiorari is filed severally by Griff Williams, Bill Carlsen, Tiny Hill, Boyd Raeburn, Buddy Fisher and Paul Moorhead, who, individually, intervened as parties defendant in the United States District Court in the case of Roy Bartels, Ed Bartels, Carl Bartels and Justin Conlon, d/b/a Crystal Ballroom vs. E. H. Birmingham, Individually and as Collector of Internal Revenue for the State of Iowa. The basis for the intervention of Griff Williams, Bill Carlsen, Tiny Hill, Boyd Raeburn, Buddy Fisher and Paul Moorhead was that the employment status of each of these interveners in his employment relationship with petitioner Bartels was put in issue in this case. If Bartels could be found not to have been the employer of any particular intervener, that intervener would be liable for the taxes paid by Bartels on the particular engagement involved (R. 20, 22, 25, 27, 30 and 33).

At the beginning of the trial of the case of Bartels, et al. vs. Birmingham, Collector, the case was ordered consolidated for trial with the case of Larry V. Geer and Margaret Geer, d/b/a Larry Geer Ballrooms vs. E. H. Birmingham, Collector (R. 49). Although the legal issue in each case was similar, the testimony concerning the relationship between Larry Geer and the various musicians he employed in the furtherance of his ballroom business obviously cannot be relevant as evidence of the employment status of the

interveners in their respective employment relationships with Bartels. This brief therefore is concerned only with the respective employment relationships between Bartels and the individual interveners and is not concerned with the Geer et al. v. Birmingham case.

Even in the Bartels case the testimony concerning the status of any individual intervener cannot affect the employment status of any other intervener, for each intervener entered into a separate contract of employment with Bartels.

The Findings of the Trial Court were not Based on Credible Evidence and were in Contradiction of the Undisputed Evidence in the Case.

The basic and real issue in this case is, as stated by petitioner on page 14 of his petition, "Whether petitioners were the employers of the leaders and members of orchestras which performed engagements at petitioner's ballrooms within the meaning of Section 1426 (b) and 1607 (c) of the Internal Revenue Code. . . ."

These sections of the Internal Revenue Code do not define the term "employer" for the purposes of determining tax liability; however, the regulations promulgated under these sections of the Code by the Treasury Department (Treasury Regulations 106, Sec. 402.204; Treasury Regulations 107, Sec. 403.204) adopt the common law definitions and tests for resolving whether an employer-employee or an independent contractor relationship exists between one performing services and the one for whom the services are being performed.

Under the foregoing regulations petitioner would be liable for the taxes assessed against him only if he occupied the status of employer in relation to interveners under the tests applied at common law in tort actions.

There is no controversy between petitioner and inter-

veners, nor is there any conflict in court decisions or text books that the true and ultimate test for determining the common law distinction between employer-employee and independent contractor relationships is whose is the right of control over the services to be performed, not only as to the results to be accomplished, but also over the manner and means by which it is to be accomplished. **(Singer Manufacturing Co. v. Rahn,** 132 U. S. 518, 10 S. Ct. 175, 33 L. Ed. 440.)

The undisputed credible evidence conclusively establishes that the right of control over the services to be performed by interveners was in the ballroom owner, petitioner herein.

Petitioner Had the Full Right of Control over the Services Rendered by the Members of the Orchestras Lead by Interveners.

Each engagement involved in this case was performed pursuant to a particular contract known as the "Form B" contract (R. 83, 87, 91, 93, 95, 401). This contract intentionally, definitely and specifically spelled out an employer-employee relationship between the parties, not only by designating the ballroom owner, respondent, as the employer, but also by vesting in the respondent the full right of control over the services to be rendered. (Full contract set forth R. 87-89.)

There was no misunderstanding between the respective parties to the various contracts that the purpose and intent of these contracts was to clearly and unequivocally vest in the respondent the full right of control over the interveners and other musicians hired by respondent in the performance of their services under these contracts. This is made certain by petitioner's testimony that he read the contract, understood the contract and objected to the musicians submitting themselves to his control as he did not wish to assume the status of their employer (R. 104, 108,

110). Petitioner, nevertheless, entered into the contract after he was told that the musicians would render their services only as his employees.[1]

Petitioner's basic contention is that despite the uncontroverted testimony that the intent of the respective contracts of employment was to place the parties in the employer-employee relationship, the contracts did not establish in law the employer-employee relationship. Petitioner contends that the court should look to such elements as who actually exercised control over the services rendered, rather than who had the right of control; who furnished the tools (instruments); who arranged for transportation of the members of the orchestras to the ballroom; who rehearsed the orchestras; who originally formed the orchestra, [illegible] in order to determine the relationship between the [illegible]s. It is in this that petitioner errs as did the District [illegible]efore whom the case was tried.

[illegible]very case the contract of employment must be given controlling consideration if it actually expresses the intent of the parties, as it is a basic and elementary rule of law that the relationship between one performing services for another and the one engaging those services is determined by the contract, express or implied, pursuant to which those services are performed. (**American Jurisprudence**, Vol. 35, Sec. 8, p. 450; **Corpus Juris**, Vol. 1, Sec. 1, p. 33; **Younger v.**

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[1]Petitioner Bartels points out in his petition and brief the testimony of Bartels to the effect that on one occasion while he was negotiating for the services of an orchestra, the agent for the orchestra advised Bartels, petitioner, that the Form B contract was merely a form and would not place petitioner in the position of an employer. (Petitioner's Brief, p. 9.) There is no evidence that this happened to any other ballroom owner or other employer of musicians, nor is there any evidence that it occurred on more than the one isolated occasion. If such testimony can be held to vary the terms of the contract negotiated on that particular occasion, it can vary only the terms of that particular contract for the services of the one orchestra on the one occasion. In no way can this testimony vary or affect the other employment contracts involved. But the testimony shows abundantly that this contract was to create a status, that it was to be used by several thousand orchestras and that it was to be strictly adhered to. No testimony was advanced to show that the agent of the orchestra involved had authority to vary the contract.

Moore, 1355 S. W. (2d) 780; **Ruling Case Law**, Vol. 18, Sec. 3, p. 493.) Other factors should be considered only if they tend to show a variation from, or an abrogation of, the contract of employment. That is the law as expressed in the precedents cited by petitioner as well as by the Eighth Circuit Court of Appeals in the instant case.

For example, petitioner relies heavily on the case of **Spillson v. Smith**, 147 F. (2d) 727. In that case the contract did not contain any provision specifically designating which party should have the right of control in the performance of the work. The court found that Bergoff, the owner of the establishment for whom the work was performed " . . . had not the right to direct 'the details and means by which the result is accomplished.' Bergoff had not the right to say 'What shall and how it shall be done.' "

But, in the instant case, no court could find that petitioner did not have the right to direct the details and means by which the results were to be accomplished in the face of the contract of employment specifically and definitely giving that right to petitioner.

The case of **Williams v. United States**, 126 F. (2d) 129, was predicated on the same type of contract as was in evidence in the case of **Spillson v. Smith** (supra) and the decision of the court was to the same effect, namely, that from the facts involved the right of control was vested solely in the orchestra leader and that the contracts of employment did not vest in the establishments for whom the work was performed the right of control over the services to be rendered. The court based its conclusion squarely on the contract of employment, stating, "The status of the parties was plainly fixed by the contracts, including the rules of the Federation, and there is no room for argument that the establishments had any right of control." And in the **Williams** case, as in the instant case, there was no evidence showing any abrogation of the employment contract.

In the case of **Anglim v. Empire Star Mines Co., Ltd.**,

128 F. (2d) 914, the decision of the court was not in any way inconsistent with the decision of the Circuit Court of Appeals in the instant case. There the court found that the lessors of property had no right of control over the lessees under the terms of the leases, and there was no evidence in the record that the lessor-lessee relationship was abrogated in favor of an employer-employee relationship. Again the court looked first to the contract forming the basis of the relationship.

Matcovich v. Anglim, 134 F. (2d) 834, is basically to the same effect as the foregoing cases, the distinction being that in the **Matcovich** case the contract of hire specifically provided that the employees "shall not become subject to the control of the undersigned (employer)." In the **Matcovich** case the court considered the contract but found that the contract of employment had been abrogated. The facts revealed that the employer, Matcovich, actually exercised control over his employees.

In the instant case, though, there is no evidence at all that the interveners did not subject themselves to the full control of petitioner, nor is there any evidence that the contract was abrogated. On the contrary, the testimony is uncontradicted that interveners held themselves ready at all times to obey orders and be controlled by petitioner (R. 382, 383, 386, 387, 626, and 627).

In each of the foregoing cases relied on heavily by petitioner the court looked at the contract of employment to ascertain whether the type of relationship described in the contract had been established and then looked to the action of the parties to ascertain if the contract had been abrogated. But in each instance the contract of employment was the starting point.

That is all that was done by the Circuit Court of Appeals in the instant case. The court found by the uncontradicted evidence that the contract expressed the intent of the parties to establish the employer-employee relationship and that

there was no evidence of an abrogation of this contract.[2] The decision of the Circuit Court is not in conflict but is in conformity with the decisions cited by petitioner.

The mere fact that the interveners actually directed the orchestra in the performanc of their services for petitioner did not to any degree, nor in any way lessen the right of the employer under the terms of the contract to exercise the full right of control over the services to be performed and to either personally direct the musicians in the performance of their services if he chose to do so, or to instruct the respective leaders in the manner petitioner desired the services to be rendered. It is just the same situation as exists with a foreman who might direct skilled craftsmen in the performance of work which the employer of the foreman cannot himself properly direct And this is the error the Trial Court fell into, that is, th Trial Court found that because the skilled orchestra leader actually directed the musicians he was an employer rather than the ballroom operator who lacked the necessary skill to direct the work.

A failure to exercise control which an employer has a right to exercise does not make him any the less the employer. **American Jurisprudence**, Vol. 24, Sec. 3; **The Restatement of the Law of Agency**, Vol. 1, Sec. 22, p. 483, 489; **Treasury Regulations** (supra); **Williston, Contracts**, Vol. 3, Sec. 619, p. 1781; **Murrelle v. Industrial Commission**, 382 Ill. 128, 46 N. E. (2d) 1007; **Industrial Commission of Colorado v. Northwestern Mutual Life Insurance Co.**, 88 F. (2d) 560; **Sherlock v. Alling**, 93 U. S. 99, 23 L. Ed. 819; **Toplis & Harding v. Murphy**, 384 Ill. 463, 51 N. E. (2d) 505; **Peasley v. Murphy**, 381 Ill. 187, 44 N. E. (2d) 876; **McDermott's** case, 283 Mass. 74, 186 N. E. 231 (1933); **Claus v. De Vere**, 120 Neb. 812, 235 N. W. 450; **Simmons v. Kansas**

[2]There is no evidence in the record at all concerning the employment relationship between respondent and interveners Bill Carlsen, Tiny Hill, Boyd Raeburn and Buddy Fisher except their respective contracts of hire. Certainly, then, insofar as the employment status of these individual interveners are concerned, the contracts must be conclusive.

City Jockey Club, 334 Mo. 99, 66 S. W. (2d) 119; **Spencer v. Marshall**, 107 Kan. 264, 191 P. 468; **Jones v. Goodson**, 121 Fed. (2d) 176; **Griff Williams v. United States**, 126 F. (2d) 129; **McGraw v. Seigal**, 221 Iowa 127, 263 N. W. 553.

If petitioner is correct in his contention that the failure of respondent to actually exercise the control he had the right to exercise relieves the petitioner of his status as an employer, then any employer may escape his employer obligations by delegating control to subordinates and by allowing such subordinates to actually exercise control.

The evidence is uncontradicted that the interveners in the instant case desired to work for respondent only in the status of employees of respondent. It is likewise uncontradicted that they submitted themselves to the control of respondent over the performance of their services (R. 387, 626, 627). They did not refuse to follow any instructions issued by respondent (R. 382) and were willing to carry out any orders he might issue in the performance of their services (R. 383, 386, 626, 627). What more could interveners have done to have performed their services in the status of employees?

Could interveners perform their services for respondent as employees only on condition that they (1) required respondent to gather musicians together to form the orchestra; (2) rehearsed together only under the directions of respondent; (3) required respondent to personally arrange for the transportation of the musicians to his ballroom; (4) insisted that respondent furnish the instruments and music; (5) demanded that respondent arrange the seating of the orchestra on the bandstand; (6) played only when and what respondent actually directed them to play; (7) insisted that respondent pay the men directly and negotiate wages individually with each member of the orchestra; and (8) required respondent personally to handle and direct all of the other details and matters necessary for the formation and performance of musical entertainment?

That apparently is the contention of petitioner and that position we contend is utterly absurd and ridiculous. Why could petitioner not delegate the authority to the orchestra leader to perform these services on his behalf just as the Board of Directors of a corporation delegates authority to a general manager, and a general manager delegates authority to subordinates in the operation of a business? In fact practically all business enterprises are managed through the delegation of authority by the person or corporation having the ultimate right of control which he or it seldom if ever exercises directly and personally, often because the necessary skill to actually direct is lacking in the employer.

Interveners having submitted themselves to the control of petitioner in the performance of their services became the employees of petitioner whether or not he chose to exercise the control vested in him by the contract of hire. That is the decision of the Circuit Court in the instant case based on the uncontradicted evidence. There is, therefore, no conflict between that decision and the decisions cited by petitioner in his petition and brief.

The Remaining Issues Raised By Petitioner Are Not Substantial.

The remaining issues raised by petitioner in his Petition for Writs of Certiorari and Brief in Support Thereof are not substantial and are all subservient to the principal issue involved of whether petitioner had the right to control interveners in the performance of their services for petitioner.

The Circuit Court of Appeals Did Not Substitute Its Findings for Those of the District Court.

The Circuit Court of Appeals did not commit error and substitute its findings of fact for those of the District Court

as contended by petitioner. All the Circuit Court of Appeals did was to point out that the lower court had erred in refusing to recognize that the contracts of employment involved created in law an employer-employee relationship between petitioner and those whom he hired pursuant to those contracts (R. 691). The Circuit Court merely stated that reluctance to accept the disadvantageous features of a contract cannot relieve a person of his obligations under the contract (R. 692). The Circuit Court pointed out that the District Court's finding that there was no intent to vest control in petitioner, Bartels, was predicated upon Bartels' reluctance to accept the right of control and to assume the status of an employer. This reluctance on Bartels' part was, in the opinion of the Circuit Court, no basis for finding that the contract did not express the intent of the parties.

The Circuit Court stated that such a finding of a lack of intent to vest control in petitioner had to be supported by evidence showing by the action of the parties that their relationship of employer-employee had been abrogated. The Circuit Court found that there was no evidence in the record to that effect. In other words, the Circuit Court contended as a matter of law there was no credible evidence to sustain the Trial Court's findings and conclusions. This is far different from substituting findings of fact by the Circuit Court for those of the District Court. The court did not substitute its findings of fact for those of the District Court, but merely found error in the basis on which the District Court attempted to predicate its conclusions.

The Form B Contract was not Devised for the Purpose of Escaping Liability for Social Security and Employment Taxes.

Petitioner's contention that the contract of employment between the respondent and interveners was merely a device to escape the payment of social security and employment

taxes and that it was not accompanied by a change in the actual relationship of the parties is not tenable.

We do not desire to extend this brief and burden the court with a recital of the history leading up to the adoption of the Form B contract as a part of the constitution and by-laws of the American Federation of Musicians to show that the contract was not a mere tax evasion scheme.[3] Suffice it to say that the problem of clearly and unequivocally vesting control over the services of musicians in the person engaging those services was fully discussed by representatives of the American Federation of Musicians with officials of the Bureau of Internal Revenue which is charged with the enforcement of the taxing statutes. The Bureau of Internal Revenue concluded that the Form B contract did vest control in the person engaging the services of the members of orchestras and met the requirements of the Bureau of Internal Revenue (R. 511-517). (See Appendix A and B.) There is no allegation in the complaint of collusion between the American Federation of Musicians and the Bureau of Internal Revenue. Nor was there any. The conclusion of the Bureau of Internal Revenue was an honest conclusion, honestly reached. That governmental agency would never have reached such a conclusion had there been the slightest indication of tax evasion or fraud.

The Contracts Involved By Their Terms Vested The Right of Control in Petitioner.

The contention cannot be supported that the contract by its terms did not vest the petitioner with the right of control over the services of the orchestra on the unfounded theory that such contract incorporates the by-laws of the American Federation of Musicians within its terms and

[3]The history of the Form B contracts is brought out in the record, pages 500-624.

that such by-laws are inconsistent with the vesting of control in petitioner.

The facts are that the Form B contract was not only promulgated by President Petrillo under his powers and authority as contained in Article I, Section 1 of the constitution and by-laws of the American Federation of Musicians (R. 538) and approved by the Executive Board of the Union, but the American Federation of Musicians in convention adopted the Form B contract and it became a part of the constitution and by-laws of the American Federation of Musicians by such action of the Convention (R. 551-553) (See 1941 Constitution, p. 170, Article XVI (R. 545). Thus, any provisions of the American Federation of Musicians' constitution preceding that amendment to the constitution were automatically modified and must be interpreted to conform with the Form B contract. **American Jurisprudence**, Vol. 50, Sec. 340, p. 333; **McGraw v. Seigal**, 221 Iowa 127, 263, N. W. 553.

Further, in interpreting a contract its principal purpose must be given effect. **Williston**, Vol. 3, Sec. 619, p. 1781. Obviously, the principal purpose of the particular contracts involved in this case was to definitely and unequivocally vest in the respondent the full right of control over the services to be rendered in order that the persons performing for petitioner pursuant to the terms of that contract might occupy the status of employees.

The conclusive answer to petitioner's contention is that petitioner knew at the time he entered into the contract that pursuant to its terms he, petitioner, was vested with the right to control the musicians in the performance of their services for him and so understood the contract and the obligations it imposed on him (R. 109-110).

Conclusion

The opinion of the Circuit Court is entirely consistent with the established principles of law and with the decisions.

of all Federal courts which have come to our attention, including those cited by petitioner in his Petition for Writs of Certiorari and Brief in Support Thereof. If there is nothing in law which would prohibit interveners from performing their services as employees of petitioner rather than as independent contractors, they did perform their services as employees of petitioner for they insisted upon performing their services only as employees and petitioner agreed to that condition of employment. We respectfully submit that the Petition be denied.

Respectfully submitted,

JOSEPH A. PADWAY,
CHAUNCEY A. WEAVER,
ROBERT A. WILSON,
Attorneys for Interveners-Respondents.

"APPENDIX A"

A&C:RR:3

April 12, 1941.

Stevens Hotel Corporation,
Michigan Boulevard at Balbo Drive,
Chicago, Illinois.

Attention: Mr. J. A. Jones,
Resident Manager.

SIRS:

Reference is made to your letter dated March 19, 1941, in which you submit certain information requested by this office in connection with a determination of the status, for purposes of the taxes imposed by Subchapter A and C of Chapter 9 of the Internal Revenue Code (Federal Insurance Contributions Act and Federal Unemployment Tax Act, respectively), as amended by the Social Security Act Amendments of 1939, of Mr. Ray Heatherton and the musicians performing services under his direction at your establishment pursuant to a contract dated January 28, 1941.

You express the opinion in your letter that the legal relationship of employer and employee does not exist between the Stevens Hotel Corporation and Mr. Heatherton and the members of his orchestra. It is contended by you that Mr. Heatherton is an independent contractor, and your reasons for so believing are set forth.

Consideration has been given to the reasons set forth in your letter. However, it is noted that under the terms of the contract pursuant to which the orchestra is performing services, the Corporation engaged the personal services of eight musicians and a girl vocalist under the leadership of Mr. Heatherton. The contract specifies the place where the engagement is to be performed, the dates of the engagement, and the lump-sum weekly payment for the services of the orchestra. It is expressly stated in the contract that the Corporation shall have complete control of the services to be rendered thereunder. It is also provided that Mr. Heatherton as leader shall distribute the amount received from the Corporation to the musicians in accordance with the list appearing on the reverse side of the contract. Such list shows the names of the members of the orchestra, their social security account numbers, and their individual compensation. The contract is signed by a representative of the Corporation and by an employee of the Music Corporation of America, a booking agency, for Mr. Heatherton.

In view of the express terms of the contract it is clear that the Corporation has the right to exercise over Mr. Heatherton and the other members of the orchestra the direction and control prescribed by the applicable regulations as being necessary to establish the

relationship of employer and employee. Whether or not such right is actually exercised is immaterial so long as the right exists. It is, therefore, held that Mr. Heatherton and the other members of the orchestra are employees of the Stevens Hotel Corporation for purposes of the taxes in question.

Respectfully,

(Signed) GUY T. HELVERING,
Commissioner.

cc: Collector,
Chicago, Illinois.

JPD:NCA

"APPENDIX B"

RAINBOW RANDEVU BALLROOM

A&C:RR:3-SAH

Oct. 18, 1944.

Collector of Internal Revenue,
Post Office Box 1288,
Salt Lake City 10, Utah.

Attention: EmT:FBM.

Reference is made to your letter dated October 9, 1944, and enclosures, relative to the Federal employment tax status of Mr. Les Brown and Mr. Jan Garber and the members of their orchestras with respect to services performed for Mr. Jerry Jones, doing business as the Rainbow Randevu Ballroom, Salt Lake City, Utah, pursuant to the terms of "Form B" contracts dated December 27, 1943, and July 21, 1943, respectively, copies of which were furnished.

Mr. Jones contends that the leaders and members of their orchestras mentioned above were not his employees irrespective of the form of contract under which they were engaged and refers to the ruling made in office letter dated November 20, 1942. Such ruling holds that Mr. Sonny Dunham and the members of his orchestra were not employees of Mr. Jones with respect to services performed by them pursuant to the terms of a contract dated August 14, 1940, on a contract form of the William Morris Agency, Inc.

The status of leaders and the members of their orchestras depends to a large extent on the terms of the contracts under which their services were performed. The contract under which Mr. Dunham and the members of his orchestra performed their services is similar in terms to that which was considered in Williams v. United States, 126 Fed. (2d) 129 C. C. A. 7, 1942. The Bureau has decided to follow the decision reached in that case in determining the status of orchestra members who perform services under contracts and circumstances and conditions which do not differ in any material respect from the cited case.

The terms of the contract commonly referred to as Form B, the form of contract adopted by the American Federation of Musicians for use in connection with engagement of musicians on and after June 1, 1941, provide for the employment of a certain number of musicians, including the leader, designated as employees, to render personal services for the purchaser, the employer; that the employer shall, at all times, have complete control over the services which the employee will render under the specifications of the contract; and that on behalf of the employer

the leader will distribute the amounts received from the employer to the employees, including the leaders.

The extended consideration which has been given to the terms of the "Form B" contract, and the circumstances and conditions under which the leaders and members of their orchestras perform services thereunder, has led to the conclusion that the purchaser of the music has the right to exercise over the leader and the members of the orchestra the direction and control prescribed by the applicable regulations as being necessary to establish the relationship of employer and employee between the parties. Whether or not such right is actually exercised is immaterial so long as the right exists. It is, therefore, the ruling of the Bureau that leaders and members of the orchestras who perform services under this form of contract are employees of the purchasers for Federal employment tax purposes. Your attention is invited to paragraph two of A&C:IT-Mimeograph Coll. No. 5638.

(Signed) VICTOR H. SELF,
Acting Deputy Commissioner.

SAH:JMC